

GOVERNMENT OF TELANGANA  
ABSTRACT

The Telangana Goods and Services Tax Act, 2017(Telangana Act No. 23 of 2017) – Lowering of interest rate for a specified time for tax periods March, 2021 to May 2021– Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 104

Dated: 22-08-2023  
Read the following:

1. G.O.Ms No. 122, Revenue (CT-II) Department, Dt. 30-06-2017.
2. G.O.Ms No. 82, Revenue (CT-II) Department, Dt. 21-07-2020.
3. G.O.Ms No. 15, Revenue (CT-II) Department, Dt. 05-02-2021.
4. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 8/2021, Central Tax, Dt. 01-05-2021.
5. From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs,, New Delhi, Notification No. 18/2021, Central Tax, Dt. 01-06-2021.
6. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/103/2017, Dt. 13-08-2021 &02.12.2022.

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ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:22.08.2023.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No 23 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification issued in G.O.Ms No.122, Revenue (CT-II) Department, Dt. 30-06-2017 and as amended subsequently from time to time namely:–

AMENDMENT

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 2, the following shall be inserted, namely: –

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021

5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SANTHI KUMARI  
CHIEF SECRETARY & SPECIAL  
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GSTBhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**